IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	Civ.	No.	08-00250	ACK-LEK
)				
Plaintiff(s),)				
)				
vs.)				
)				
NATHANIEL C. FELICIANO,)				
)				
Defendant(s).)				
)				

ORDER ADOPTING MAGISTRATE'S FINDINGS AND RECOMMENDATION

Findings and Recommendation having been filed and served on all parties on August 5, 2008, and no objections having been filed by any party,

IT IS HEREBY ORDERED AND ADJUDGED that, pursuant to Title 28, United States Code, Section 636(b)(1)(C) and Local Rule 74.2, the "Magistrate's Report and Recommendation On Petition To Enforce Internal Revenue Service Summons" are adopted as the opinion and order of this Court.

IT IS SO ORDERED.

Date: Honolulu, HI, August 19, 2008.



Alan C. Kay

Sr. United States District Judge